IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CRIMINAL APPELLATE JURISDICTION

CRIMINAL WRIT PETITION NO.172 OF 2005

Manish C. Lakhani .. Petitioner
(Orig. Accused)

Vesus

The State of Maharashtra and Anr... Respondents

Mr.K.D.Kagtala for petitioner
Mr.D.S.Mhaispurkar, APP for State

CORAM : R.M.S.KHANDEPARKER &
P.V.KAKADE, JJ.
DATE : 2nd FEBRUARY, 2005.

P.C.

. The petitioner challenges the order passed by the Court below rejecting the application for examination of the Chartered Accountant and the Income Tax Officer. The Application has been rejected mainly on the ground that the complainant has clearly stated that he has stopped filing of Income Tax Return since 1995 and the amount which is stated to have been advanced to the Petitioner against the cheque was the year 1998. Undisputedly the examination of the Chartered Accountant and the Income Tax Officer was sought for to establish that the complainant did not possess amount equivalent to the one disclosed in the concerned cheque at the relevant time. Once it is clear

that the complainant was not filing the income tax return since 1995 and the amount said to have been advanced to the petitioner was in the year 1998 no fault can be found with the order rejecting the application of the petitioner for examination of the Chartered Accountant and the Income Tax Officer as the examination thereof could not in any manner establish whether the complainant was in possession of the amount disclosed in the cheque for the purpose of advance thereof to the petitioner in the year 1998. In the facts and circumstances of the case there is no irregularity committed by the court below in exercise of its jurisdiction while dismissing the application and therefore, the petition is rejected.

. At this stage the learned advocate for the petitioner seeks leave to appeal. However, we do not find any substantial question of law or any point of public importance being involved in the matter, therefore leave is rejected.

(R.M.S.Khandeparkar, J.)

(P.V.Kakade, J.)